

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

ANGELA L. DANNA,	§	
	§	
Petitioner,	§	
	§	
VS.	§	CIVIL ACTION NO. 06-MC-0201
	§	
UNITED STATES OF AMERICA,	§	
	§	
Respondent.	§	

MEMORANDUM AND ORDER

Pending before the Court are (1) Petitioner’s motion to quash a summons issued by the Internal Revenue Service (“IRS”) and (2) Respondent’s motion to dismiss and, in the alternative, for summary judgment. Petitioner argues that the entity to which the summons was issued, apparently a sole proprietorship operated by Petitioner, does not possess the information or documents requested. Respondent contends that Petitioner failed to effect proper service of her Petition. Petitioner has not responded to Respondent’s motion.

After reviewing the parties’ filings and oral arguments and the applicable law, the Court finds that Petitioner’s motion, Docket No. 1, should be and hereby is **DENIED**; that Respondent’s motion to dismiss, Docket No. 5, should be and hereby is **GRANTED IN PART** and **DENIED IN PART**; and that the Petition should be and hereby is **DISMISSED WITHOUT PREJUDICE TO REILING** for failure to provide adequate proof of service.

IT IS SO ORDERED.

SIGNED at Houston, Texas, on this the 3rd day of August, 2006.

A handwritten signature in black ink, appearing to read "Keith P. Ellison". The signature is written in a cursive, flowing style.

KEITH P. ELLISON
UNITED STATES DISTRICT JUDGE

**TO INSURE PROPER NOTICE, EACH PARTY WHO RECEIVES
THIS ORDER SHALL FORWARD A COPY OF IT TO EVERY
OTHER PARTY AND AFFECTED NON-PARTY EVEN THOUGH
THEY MAY HAVE BEEN SENT ONE BY THE COURT.**